

CITY OF DURHAM, NORTH CAROLINA

Water and Sewer Operating Fund

Schedule of Expenditures and Transfers - Compared to Budget (Modified Accrual Basis)

Year Ended June 30, 2003

	Actual	Budget	Variance Favorable (Unfavorable)
Expenditures			
Administration			
Director	\$ 1,291,068	\$ 1,631,117	\$ 340,049
Utility customer service	1,787,512	2,080,520	293,008
Total administration	<u>3,078,580</u>	<u>3,711,637</u>	<u>633,057</u>
Environmental Resources			
Water supply and treatment			
Administrative	471	4,073	3,602
Labs	601,150	649,188	48,038
Water treatment plants	<u>4,262,311</u>	<u>5,405,900</u>	<u>1,143,589</u>
Total water supply and treatment	<u>4,863,932</u>	<u>6,059,161</u>	<u>1,195,229</u>
Wastewater treatment			
North Durham Water Reclamation Facility	2,438,798	2,939,438	500,640
South Durham Water Reclamation Facility	2,034,478	2,765,681	731,203
County sewer treatment service	<u>2,588,130</u>	<u>2,300,000</u>	<u>(288,130)</u>
Total wastewater treatment	<u>7,061,406</u>	<u>8,005,119</u>	<u>943,713</u>
Plant maintenance	<u>2,549,494</u>	<u>3,559,624</u>	<u>1,010,130</u>
Total environmental resources	<u>17,553,412</u>	<u>21,335,541</u>	<u>3,782,129</u>
Water and Sewer Systems Development			
Administration	158,397	153,693	(4,704)
Systems engineering	2,002,843	2,379,465	376,622
Systems maintenance and construction	5,476,416	6,202,175	725,759
Meter maintenance	<u>495,967</u>	<u>1,346,413</u>	<u>850,446</u>
Total water and sewer systems development	<u>8,133,623</u>	<u>10,081,746</u>	<u>1,948,123</u>
Non-Departmental Charges			
General and administrative	<u>5,072,913</u>	<u>5,168,849</u>	<u>95,936</u>
Fleet replacement	<u>226,236</u>	<u>296,509</u>	<u>70,273</u>
Debt service			
Principal bonds	8,376,453	8,376,454	1
Payment to escrow for refunded debt	26,108,310	-	(26,108,310)
Loan from State	885,000	885,000	-
Durham County	597,598	309,456	(288,142)
Interest, fiscal charges, etc. - bonds and loans	<u>6,984,657</u>	<u>7,612,328</u>	<u>627,671</u>
Total debt service	<u>42,952,018</u>	<u>17,183,238</u>	<u>(25,768,780)</u>
Total non-departmental charges	<u>48,251,167</u>	<u>22,648,596</u>	<u>(25,602,571)</u>
Total expenditures	<u>73,938,202</u>	<u>54,065,883</u>	<u>(19,872,319)</u>

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Water and Sewer Operating Fund

Schedule of Expenditures and Transfers - Compared to Budget (Modified Accrual Basis)

Year Ended June 30, 2003

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures (Continued)			
Transfers to other funds			
Water and Sewer Construction Fund	\$ 1,200,000	\$ 1,200,000	\$ -
Risk Retention Fund	<u>201,550</u>	<u>201,550</u>	<u>-</u>
Total transfers to other funds	<u>1,401,550</u>	<u>1,401,550</u>	<u>-</u>
Total expenditures and transfers	\$ <u><u>75,339,752</u></u>	\$ <u><u>55,467,433</u></u>	\$ <u><u>(19,872,319)</u></u>